

Table 9.19-- SOURCES OF INCOME REPORTED BY ELDERLY AND ALL OTHER RESIDENT TAXPAYERS: TAX YEAR 1999

[In thousands of dollars. Use of federal amounts for income sources was necessary because there is no detailed information on income sources on the simplified Hawaii Form N-11 used by most residents]

Source of Income	Total	Elderly	All others
Salaries and wages	14,094,183	664,384	13,429,799
Taxable dividends	428,600	221,957	206,643
Interest	623,251	324,400	298,851
Sole proprietorships	727,847	59,764	668,083
Capital assets and other property	1,375,263	495,911	879,352
Rents and royalties	-3,680	99,945	-103,625
Partnerships	416,503	60,072	356,431
Estates and trusts	98,157	45,146	53,011
Pensions and annuities	1,816,273	1,208,902	607,371
Taxable IRA payouts	362,068	202,336	159,732
Taxable Social Security	383,894	343,016	40,878
All other sources	153,935	-35,205	189,140
Total reportable income for Federal purposes	20,476,290	3,690,626	16,785,664
Plus: Items taxed by Hawaii but not federal 1/	329,612	48,911	280,701
Less: Items taxed by federal but not by Hawaii 2/	2,332,146	1,608,188	723,959
Total reportable income for Hawaii purposes	18,473,755	2,131,349	16,342,406

1/ Includes COLA for federal employees, Employee retirement contributions of state and county employees, and interest from municipal bonds

2/ Includes Social security benefits, most pensions, and interest on federal bonds.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns Individuals: 1999* (p.19); Department of Taxation unpublished detail, and calculations by Hawaii State Department of Business, Economic Development & Tourism.